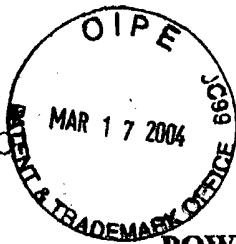


Docket No.: NAGACCO



Customer No. 20995

POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The undersigned is an empowered representative of a partial Assignee having a right, title and interest in an application or patent. As defined by 37 C.F.R. § 3.71(b)(2), said partial Assignee is of record and obtains less than the entire right, title and interest in the application or patent referred to in the attached Statement Under 37 C.F.R. § 3.73(b).

By this paper, the Assignee is revoking any previous powers of attorney granted by the Assignee and granting power of attorney to Knobbe, Martens, Olson & Bear, LLP for the purposes of continued prosecution of an application or patent co-owned by an individual or company under the representation of Knobbe, Martens, Olson & Bear, LLP. This paper does not serve as an agreement or acknowledgement of legal representation by Knobbe, Martens, Olson & Bear, LLP. This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 CFR § 3.71.

A Statement Under 37 CFR 3.73(b), signed by a registrant of Knobbe, Martens, Olson & Bear, LLP, is attached setting forth a full chain of title for the subject application owned by the Assignee named below.

By: _____

Richard Burstein AS CEO US
Name: Richard Burstein *BURSTEIN TECHNOLOGIES*

Date: _____

2/8/04
Title: CEO

Assignee: BURSTEIN TECHNOLOGIES, INC.
163 West Technology Dr., Ste. 200
Irvine, California 92618



Docket No.: NAGAOKA

Customer No. 20995

POWER OF ATTORNEY

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The undersigned is an empowered representative of a partial Assignee having a right, title and interest in an application or patent. The Assignee hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, Customer No. 20,995, as attorneys and agents to represent the Assignee before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned in whole or in part to the Assignee according to the USPTO assignment records or assignment documents supplied with an accompanying Statement Under 37 CFR 3.73(b). This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 CFR § 3.71.

A Statement Under 37 CFR 3.73(b), signed by a registrant of Knobbe, Martens, Olson & Bear, LLP, is attached setting forth a full chain of title for the subject application partially owned by the Assignee named below.

Please change the correspondence address for the above-identified application to Customer No. 20995.

By: H. Kitamura

Date: March 2nd, 2004

Name: HIDEO KITAMURA

Title: EXECUTIVE MANAGING DIRECTOR

Assignee: NAGAOKA & CO., LTD.
7-18, Nishinomiyahama 4-Chome, Nishinomiya-Shi, Hyogo,
Japan 662-0934